

**SCHOOL BUDGET REVIEW COMMITTEE**  
**UNOFFICIAL SUMMARY**  
**May 8, 2006**

The School Budget Review Committee met in regular session on Monday, May 8, 2006, with the following members present: Director Judy A. Jeffrey, Department of Education, Chair; Director Michael Tramontina, Department of Management, Secretary; and committee members Don Hansen and Clark Yeager.

1. **Approval of Previous Decisions.** Approved the decisions of the March 20, 2006, meeting of the School Budget Review Committee.
2. **Rockwell City-Lytton Community School District.** Received and accepted the district's corrective action plan to eliminate a negative unspent balance at the end of fiscal year 2004-2005. Approved modified allowable growth for the 2005-2006 school year in the amount of \$193,357.
3. **Boone Community School District.** Received and accepted the district's corrective action plan to eliminate a negative unspent balance at the end of fiscal year 2004-2005. Approved modified allowable growth for the 2005-2006 school year in the amount of \$53,622 for costs associated with investigation of an alleged embezzlement.
4. **Iowa City Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$1,737,032 for the initial staffing of two new schools.
5. **Fremont-Mills Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$67,910 for costs associated with an unusual natural disaster.
6. **GAAP Conversion Applications and Hold Harmless Provisions.** Approved modified allowable growth for the 2005-2006 school year for costs of converting to GAAP basis budgeting, pending receipt of board minutes. These districts have filed application forms and/or qualify for an amount under the hold harmless provision in the Administrative Code.

NAME	HOLD HARMLESS PROVISION	MODIFIED ALLOWABLE GROWTH GRANTED FOR APPLICATION FORMS
AGWSR	88,763	516,654
ADAIR-CASEY	236,034	0
ADEL-DESOTO-MINBURN	1,051,001	0

AKRON WESTFIELD	401,165	26,939
ALBERT CITY-TRUESDALE	0	0
ALBIA	0	703,172
ALBURNETT	705,847	0
ALDEN	0	70,325
ALGONA	0	783,076
ALLAMAKEE	851,291	73,679
ALLISON-BRISTOW	0	186,620
ALTA	452,223	0
AMES	0	0
ANAMOSA	0	822,290
ANDREW	337,938	0
ANITA	0	172,773
ANKENY	0	0
ANTHON-OTO	0	0
APLINGTON-PARKERSBURG	0	544,566
ARMSTRONG-RINGSTED	0	316,725
AR-WE-VA	0	228,406
ATLANTIC	0	754,786
AUDUBON	378,077	27,892
AURELIA	0	179,032
A-H-S-T	374,127	23,971
BALLARD	544,802	161,507
BATTLE CREEK-IDA GROVE	0	644,013
BAXTER	0	177,179
BCLUW	0	0
BEDFORD	349,537	0
BELLE PLAINE	23,568	422,918
BELLEVUE	0	357,839
BELMOND-KLEMME	681,869	0
BENNETT	135,150	21,383
BENTON	0	865,388
BETTENDORF	0	2,820,127
EDDYVILLE-BLAKESBURG	504,306	0
BONDURANT-FARRAR	539,373	32,196
BOONE	0	714,183
BOYDEN-HULL	0	384,032
WEST HANCOCK	55,761	425,664
BROOKLYN-GUERNSEY-MALCOM	0	319,323
NORTH IOWA	0	355,364
BURLINGTON	0	1,000,000
C AND M	132,820	138,889
CAL	0	189,950
CALAMUS-WHEATLAND	0	302,480

CAMANCHE	760,338	159,530
CARDINAL	477,893	0
CARLISLE	672,934	170,230
CARROLL	1,098,585	0
CEDAR FALLS	0	26,911
CEDAR RAPIDS	0	10,301,474
CENTER POINT-URBANA	0	0
CENTERVILLE	131,553	0
CENTRAL LEE	783,153	0
CENTRAL	0	302,590
CENTRAL CLINTON	0	1,025,107
CENTRAL CITY	232,977	0
CENTRAL DECATUR	0	333,007
CENTRAL LYON	495,311	317,009
CHARITON	0	908,148
CHARLES CITY	1,169,314	0
CHARTER OAK-UTE	0	181,985
CHEROKEE	0	650,188
CLARINDA	0	0
CLARION-GOLDFIELD	0	0
CLARKE	0	1,078,432
CLARKSVILLE	0	0
CLAY CENTRAL-EVERLY	419,963	0
CLEAR CREEK-AMANA	0	829,018
CLEARFIELD	45,600	61,960
CLEAR LAKE	805,729	0
CLINTON	0	3,015,274
COLFAX-MINGO	407,563	90,933
COLLEGE	0	0
COLLINS-MAXWELL	0	362,559
COLO-NESCO	0	395,395
COLUMBUS	0	767,294
COON RAPIDS-BAYARD	333,516	0
CORNING	0	321,235
CORWITH-WESLEY	79,185	0
COUNCIL BLUFFS	0	7,484,014
CRESTON	0	0
DALLAS CENTER-GRIMES	0	0
DANVILLE	310,139	0
DAVENPORT	0	19,471,712
DAVIS COUNTY	0	1,090,795
DECORAH	1,199,618	0
DEEP RIVER-MILLERSBURG	0	0
DELWOOD	0	43,201

DENISON	0	0
DENVER	0	432,186
DES MOINES INDEPENDENT	0	13,315,863
DIAGONAL	51,200	2,855
DIKE-NEW HARTFORD	0	567,064
DOWS	0	0
DUBUQUE	0	0
DUNKERTON	0	315,212
BOYER VALLEY	0	336,481
DURANT	0	439,966
EAGLE GROVE	0	418,675
EARLHAM	106,410	307,496
EAST BUCHANAN	0	305,981
EAST CENTRAL	0	303,107
EAST GREENE	0	282,920
EAST MARSHALL	0	573,169
EAST UNION	85,910	294,480
EASTERN ALLAMAKEE	351,008	0
RIVER VALLEY	332,980	13,422
EDGEWOOD-COLESBURG	342,028	64,131
ELDORA-NEW PROVIDENCE	501,203	0
ELK HORN-KIMBALLTON	0	145,344
EMMETSBURG	0	459,543
ENGLISH VALLEYS	0	0
ESSEX	163,655	0
ESTHERVILLE LINCOLN	733,438	867,882
EXIRA	15,121	182,482
FAIRFIELD	1,522,759	0
FARRAGUT	0	229,390
FOREST CITY	1,024,706	0
FORT DODGE	0	0
FORT MADISON	0	1,702,201
FREDERICKSBURG	0	203,073
FREMONT	0	0
FREMONT-MILLS	342,749	0
GALVA-HOLSTEIN	0	304,581
GARNER-HAYFIELD	27,022	469,733
GEORGE-LITTLE ROCK	315,688	0
GILBERT	0	658,964
GILMORE CITY-BRADGATE	0	116,761
GLADBROOK-REINBECK	419,145	0
GLENWOOD	188,195	22,948
GLIDDEN-RALSTON	317,297	0
GRAETTINGER	0	145,099

GREENE	0	0
NODAWAY VALLEY	224,377	452,680
GMG	0	0
GRINNELL-NEWBURG	661,025	366,233
GRISWOLD	0	471,161
GRUNDY CENTER	0	180,858
GUTHRIE CENTER	317,930	0
CLAYTON RIDGE	0	335,920
H-L-V	0	450,697
HAMBURG	285,120	0
HAMPTON-DUMONT	0	880,382
HARLAN	1,055,268	11,459
HARMONY	0	244,187
HARRIS-LAKE PARK	34,172	186,165
HARTLEY-MELVIN-SANBORN	0	760,000
HIGHLAND	527,001	0
HINTON	0	358,404
HOWARD-WINNESHIEK	978,922	0
HUBBARD-RADCLIFFE	0	339,326
HUDSON	624,070	0
HUMBOLDT	0	783,491
INDEPENDENCE	1,025,886	0
INDIANOLA	0	69,289
INTERSTATE 35	541,622	0
IOWA CITY	0	6,214,865
IOWA FALLS	690,392	11,695
IOWA VALLEY	447,731	0
IKM	0	289,884
JANESVILLE CONSOLIDATED	0	146,629
JEFFERSON-SCRANTON	140,053	759,551
JESUP	0	466,986
JOHNSTON	0	2,741,329
KEOKUK	0	0
KEOTA	0	310,120
KINGSLEY-PIERSON	408,669	0
KNOXVILLE	1,357,321	0
LAKE MILLS	508,902	0
LAMONI	140,886	35,270
LAURENS-MARATHON	42,799	299,449
LAWTON-BRONSON	472,309	0
LE MARS	1,428,203	0
LENOX	0	305,752
LEWIS CENTRAL	0	0
NORTH CEDAR	0	674,215

LINEVILLE-CLIO	22,756	0
LINN-MAR	0	3,613,142
LISBON	556,207	0
LOGAN-MAGNOLIA	371,761	0
LONE TREE	0	279,813
LOUISA-MUSCATINE	0	601,392
LUVERNE	93,967	0
LYNNVILLE-SULLY	263,013	0
MADRID	0	347,610
MALVERN	102,064	21,594
MANNING	334,678	0
MANSON NORTHWEST WEBSTER	49,621	0
MAPLE VALLEY	82,111	0
MAQUOKETA	0	967,550
MAQUOKETA VALLEY	0	0
MARCUS-MERIDEN-CLEGHORN	348,703	0
MARION INDEPENDENT	0	1,156,778
MARSHALLTOWN	3,212,330	0
MARTENSDALE-ST MARYS	292,203	1,558
MASON CITY	0	3,989,554
MOC-FLOYD VALLEY	904,929	0
MEDIAPOLIS	0	0
MELCHER-DALLAS	0	376,510
MESERVEY-THORNTON	0	97,218
MIDLAND	0	0
MID-PRAIRIE	643,233	0
MISSOURI VALLEY	0	560,819
MFL MARMAC	0	575,757
MONTEZUMA	345,164	0
MONTICELLO	328,183	285,354
MORAVIA	0	78,424
MORMON TRAIL	0	165,177
MORNING SUN	0	177,959
MOULTON-UDELL	0	214,715
MOUNT AYR	698,989	0
MOUNT PLEASANT	0	2,636,320
MOUNT VERNON	0	0
MURRAY	0	261,603
MUSCATINE	0	3,750,622
NASHUA-PLAINFIELD	0	517,121
NEVADA	0	0
NEWELL-FONDA	0	279,192
NEW HAMPTON	0	700,109
NEW LONDON	331,513	0

NEW MARKET	0	35,937
NEWTON	0	2,013,801
NISHNA VALLEY	0	195,038
NORA SPRINGS-ROCK FALLS	12,272	283,876
NORTH CENTRAL	0	244,722
NORTHEAST	0	435,895
NORTH FAYETTE	0	774,889
NORTHEAST HAMILTON	0	185,077
NORTH MAHASKA	0	306,702
NORTH LINN	455,124	33,756
NORTH KOSSUTH	0	182,415
NORTH POLK	0	593,880
NORTH SCOTT	0	0
NORTH TAMA COUNTY	0	294,025
NORTH WINNESHIEK	0	182,383
NORTHWOOD-KENSETT	21,719	366,711
NORWALK	0	184,840
ODEBOLT-ARTHUR	0	370,938
OELWEIN	1,020,574	43,514
OGDEN	0	472,582
OKOBOJI	0	723,024
OLIN CONSOLIDATED	0	229,731
ORIENT-MACKSBURG	199,044	0
OSAGE	626,592	0
OSKALOOSA	1,582,993	27,543
OTTUMWA	0	3,823,384
PANORAMA	556,485	0
PATON-CHURDAN	15,764	106,951
PCM	0	610,816
PEKIN	0	486,909
PELLA	898,235	0
PERRY	0	0
PLEASANT VALLEY	0	103,942
PLEASANTVILLE	303,533	6,517
POCAHONTAS AREA	0	515,659
POMEROY-PALMER	0	145,164
POSTVILLE	373,799	0
PRAIRIE VALLEY	0	483,198
PRESCOTT	36,185	0
PRESTON	0	229,218
RED OAK	0	934,766
REMSSEN-UNION	290,658	0
RICEVILLE	0	276,603
RIVERSIDE	476,133	0

ROCK VALLEY	0	300,977
ROCKWELL-SWALEDAL	11,062	260,891
ROCKWELL CITY-LYTTON	0	295,755
ROLAND-STORY	0	783,327
RUDD-ROCKFORD-MARBLE RK	114,862	379,661
RUSSELL	82,090	781
RUTHVEN-AYRSHIRE	0	156,598
SAC	0	265,832
ST ANSGAR	564,642	0
SAYDEL	1,352,459	0
SCHALLER-CRESTLAND	1,700	282,611
SCHLESWIG	30,385	15,039
SENTRAL	0	205,050
SERGEANT BLUFF-LUTON	0	0
SEYMOUR	214,972	0
SHEFFIELD-CHAPIN	0	271,304
SHELDON	1,041,424	0
SHENANDOAH	0	75,601
SIBLEY-OCHEYEDAN	471,079	70,076
SIDNEY	323,995	0
SIGOURNEY	0	0
SIOUX CENTER	551,177	0
SIOUX CENTRAL	0	385,713
SIOUX CITY	0	9,527,878
SOUTHERN CAL	0	372,085
SOUTH CLAY	5,797	68,262
OLON	0	659,441
SOUTHEAST WARREN	545,541	0
SOUTH HAMILTON	411,600	40,205
SOUTHEAST WEBSTER-GRAND	0	326,238
SOUTH PAGE	0	235,873
SOUTH TAMA COUNTY	0	1,247,757
SOUTH O'BRIEN	826,617	0
SOUTH WINNESHIEK	584,826	0
SOUTHEAST POLK	0	3,257,126
SPENCER	0	1,253,835
SPIRIT LAKE	621,461	0
SPRINGVILLE	0	386,425
STANTON	243,715	0
STARMONT	0	77,799
STORM LAKE	886,784	0
STRATFORD	9,668	92,203
WEST CENTRAL VALLEY	729,533	0
SUMNER	0	353,285



TERRIL	53,768	100,350
TIPTON	0	503,875
TITONKA CONSOLIDATED	12,481	140,360
TREYNOR	376,442	0
TRI-CENTER	14,382	463,623
TRI-COUNTY	0	223,248
TRIPOLI	0	223,861
TURKEY VALLEY	0	297,774
TWIN CEDARS	330,797	0
TWIN RIVERS	0	137,513
UNDERWOOD	0	449,321
UNION	93,645	693,836
UNITED	209,752	0
URBANDALE	0	332,004
VALLEY	0	317,972
VAN BUREN	0	0
VAN METER	378,867	0
VENTURA	224,921	7,349
VILLISCA	0	275,379
VINTON-SHELLSBURG	1,371,632	0
WACO	0	0
WALL LAKE VIEW AUBURN	0	289,516
WALNUT	0	161,096
WAPELLO	0	534,413
WAPSIE VALLEY	0	431,146
WASHINGTON	1,130,050	0
WATERLOO	0	0
WAUKEE	0	2,636,311
WAVERLY-SHELL ROCK	0	0
WAYNE	570,001	0
WEBSTER CITY	0	0
WEST BEND-MALLARD	352,306	0
WEST BRANCH	0	485,056
WEST BURLINGTON IND	653,556	0
WEST CENTRAL	0	242,930
WEST DELAWARE COUNTY	34,097	1,061,654
WEST DES MOINES	0	6,065,318
WESTERN DUBUQUE	1,399,861	0
WEST HARRISON	388,144	0
WEST LIBERTY	0	756,604
WEST LYON	551,705	0
WEST MARSHALL	0	566,262
WEST MONONA	0	502,243
WEST SIOUX	509,401	0

WESTWOOD	0	0
WHITING	193,157	0
WILLIAMSBURG	0	687,027
WILTON	0	572,200
WINFIELD-MT UNION	0	234,223
WINTERSET	0	829,709
WODEN-CRYSTAL LAKE	82,579	120,482
WOODBINE	230,994	23,703
WOODBURY CENTRAL	265,419	22,897
WOODWARD-GRANGER	396,473	0
STATE TOTAL	71,320,549	185,375,528

7. **Albert City Truesdale Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$161,308 for costs of converting to GAAP basis budgeting.
8. **Keokuk Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$2,794,338 for costs of converting to GAAP basis budgeting.
9. **Centerville Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$1,146,866 for costs of converting to GAAP basis budgeting.
10. **Clarksville Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$280,459 for costs of converting to GAAP basis budgeting.
11. **Greene Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$243,440 for costs of converting to GAAP basis budgeting.
12. **Maquoketa Valley Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$501,943 for costs of converting to GAAP basis budgeting.
13. **Orient-Macksburg Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$9,501 for costs of converting to GAAP basis budgeting.
14. **Sigourney Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$369,993 for costs of converting to GAAP basis budgeting.

15. **Van Buren Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$543,115 for costs of converting to GAAP basis budgeting.
16. **Webster City Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$1,212,713 for costs of converting to GAAP basis budgeting.
17. **Waco Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$479,440 for costs of converting to GAAP basis budgeting.
18. **Creston Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$985,909 for costs of converting to GAAP basis budgeting.
19. **Clarion-Goldfield Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$695,723 for costs of converting to GAAP basis budgeting.
20. **Dows Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$147,437 for costs of converting to GAAP basis budgeting.
21. **Westwood Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$515,073 for costs of converting to GAAP basis budgeting.
22. **Central City Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$109,363 for costs of converting to GAAP basis budgeting.
23. **Clear Lake Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$169,323 for costs of converting to GAAP basis budgeting.
24. **College Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$1,778,229 for costs of converting to GAAP basis budgeting.
25. **Mount Vernon Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$587,698 for costs of converting to GAAP basis budgeting.

26. **Manson Northwest Webster Community School District.** Approved modified allowable growth for the 2005-2006 school year in the amount of \$530,257 for costs of converting to GAAP basis budgeting, pending receipt of board minutes.
27. **Late Applications for Open Enrollment Out.** Approved modified allowable growth for the 2005-2006 school year for one district for open enrolled students not included on the September 2004 certified enrollment report.
28. **Special Education Balances and MAG Update.** Received update on the review of special education balances. Set a special meeting for May 24 to take action.
29. **Returning Dropout/Dropout Prevention Programs.** Approved the amended requests for modified allowable growth for the 2006-2007 school year for the Returning Dropout/Dropout Prevention Program, pending receipt of program approval.
30. **Excess Cash Reserve.** Directed the Department of Management to reduce each district's cash reserve tax levy that is in excess of the calculation specified in the Iowa Administrative Code.
31. **FY07 and FY08 Meeting Schedule.** Set the FY07 and FY08 Meeting Schedule established according to the Iowa Administrative Code.